

ILLINOIS DEPARTMENT OF REVENUE
1500 South Ninth Street
Springfield, Illinois 62708

INFORMATIONAL BULLETIN FY82-1

TO: All Illinois Licensed suppliers of Special Fuel

The Illinois Department of Revenue will begin the automated processing of the Supplier of Special Fuel returns and schedules starting with the July, 1981 returns. We believe our system has been designed in such a manner that it will be a great benefit to both you and the Department. We request your cooperation in adhering to the Motor Fuel Tax rules and regulations when completing your tax return and supporting schedules.

To accommodate these enhancements we are revising the tax returns and supporting schedules. As soon as the revised forms are available, a sample set will be forwarded to you.

Following is some information that we feel will be of assistance to you when completing your tax return.

TAX RETURNS

The Department will furnish pre-printed returns to you on a monthly basis. These returns will be mailed on approximately the 20th day of the month. (January pre-printed RETURN mailed January 20th due February 20th.) Should any name and address information on the tax return be incorrect or any information missing, please make the necessary correction on the tax return.

We will continue to furnish schedules at your request.

Until such time as you receive the pre-printed returns and revised schedules, you should continue to use the ones you have on hand.

SCHEDULES

The Department has found it necessary to make some minor changes to the forms. We have eliminated Schedule "SA", Schedule "SD" and form RMFT-27. Schedule "SA-1" is to be used for reporting all special fuel subject to reporting under provisions of the Motor Fuel Tax Law on which tax is due.

We have incorporated the supplementary schedule (RMFT-27), which was filed by a Bulk User electing to qualify as a Supplier, into the return. Therefore, a Bulk User licensed as a Supplier will use form RMFT-5-SF in its entirety. A supplier will use form RCFT-5-SF, Part II only.

In order that your return be processed without delays, it is essential that you complete each schedule in its entirety and in accordance with instructions. The reverse side of each schedule contains detailed filing instructions. Deviation from the instructions will result in unnecessary delays in processing your return and costly correspondence between you and the Department.

COMPUTER GENERATED SCHEDULES

The Department will continue to accept computer generated schedules in lieu of detailed schedules providing they conform to the format of our schedules. If you choose to use computer generated schedules, they must be recapped on the Department's schedules.

We would like to take this opportunity to point out some common reporting errors and the acceptable reporting methods.

LICENSE NUMBERS

It is required that you enter the license number of companies with whom you make the sale of special fuel on Schedule "SA-1". Enter the correct name of the buyer as licensed under the Motor Fuel Tax Law by the Department.

For convenience in providing this information, the Department periodically furnishes a booklet listing the name, address and licensee number of each person licensed under the Motor Fuel Tax Law. A monthly update is provided. If you do not have a copy of the booklet, please advise and we will provide you with one.

SUPPORTING DOCUMENTATION

As indicated in the instructions, deductions taken on Schedules "SB", and "SE" must be supported by invoices, certificates, etc. Unsupported deductions will be disallowed and you will be billed for the tax plus the appropriate interest and penalty.

INVOICED GALLONS

The Motor Fuel Tax Law provides for the reporting of INVOICED GALLONAGE ONLY. All receipts and sales are to be accounted for by invoice date, invoice number and invoice gallonage.

COMMON CARRIER.

The bill of lading number is required covering the purchase and sale of all products transported via a common carrier.

If our new system is to work, we must have your cooperation in the submission of returns and schedules. We realize that to comply with these changes you may need to make some adjustments to the manner in which you have been reporting; however, we believe the changes will be beneficial to both you and the Department.

Should you have any questions regarding the filing of your Motor Fuel Tax returns, please feel free to contact us at 217/782-2291.

J. Thomas Johnson
Director

Issued: July, 1981

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